

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 24TH OCTOBER 2007 / 2ND KARTHIKA 1929

WP(C).No. 31593 of 2007(J)

PETITIONER:

C.V.MARIYAM,
PROPRIETRIX,S.M.WOOD INDUSTRIES,
NAYATTUPARA, P.O.PATTANOOR
KANNUR DISTRICT, PIN 670 595.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURRYAN THOMAS

RESPONDENTS:

1. THE SALES TAX OFFICER
KUTHUPARAMBA
2. THE DEPUTY COMMISSIONER (APPEALS)
COMMERCIAL TAXES, KOZHIKODE.

BY ADV. SHRI.K.P.PRADEEP, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 24/10/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

ANTONY DOMINIC, J.

WP(C) No. 31593 of 2007

Dated, this the 24th day of October, 2007

J U D G M E N T

Against Ext.P1 assessment order, the petitioner filed Ext.P2 appeal and Ext.P3 stay petition. Considering Ext.P3 stay petition, the appellate authority has passed Ext.P4 conditional order of stay. By this order, stay has been granted to the petitioner on the petitioner remitting 50% of the balance tax due on or before 17/10/2007 and on furnishing security for the balance amount.

2. The contention now raised by the learned counsel for the writ petitioner is that the assessing authority had added 25% of the closing stock of timber purchased interstate to the turnover and on this basis, contended that the assessment is erroneous and that there is every possibility of allowing the appeal. Now, I am only concerned with the correctness or otherwise of Ext.P4. The contention of the learned counsel on the merits of the appeal is a matter for the appellate authority to consider. In this case, having regard to the facts, I do not think that the appellate authority has acted perversely in granting only a conditional stay order. I do not

find any merit in the objections raised against Ext.P4. However, the time granted in Ext.P4 for remittance will stand extended by three weeks from today.

This writ petition is disposed of as above.

(ANTONY DOMINIC, JUDGE)